

## OFFICE OF THE STATE CONTROLLER

### STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-03

#### SCHOOL BUS SAFETY II

February 4, 2000

In accordance with Government Code Section 17561, school districts may submit claims to the State Controller's Office for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that school districts will use for the filing of claims for School Bus Safety II. These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines by the Commission on State Mandates.

Chapter 624/92 requires county superintendents of schools or the superintendent of a school district to give emergency procedures and safety instructions to all pupils who are transported by school buses on school activity trips. It also requires school districts to document certain information whenever safety instructions are given and to retain the documentation for a specified time. In addition, school bus drivers are required to use an approved hand-held "STOP" sign when escorting pupils across a highway or private road where the school bus is stopped and is not controlled by a traffic officer or official traffic control signal.

Chapters 831/94 and 277/96 require school districts to provide written information on school bus safety to parents or guardians of pupils in pre-kindergarten, kindergarten, and grades one through six, inclusive, at the time of pupil registration if the pupil had not been previously transported in a school bus or school pupil activity bus.

Chapter 739/97 requires school districts to prepare a transportation safety plan, to follow the plan, to revise it if necessary, and to keep a current copy at each school that is subject to the plan. It also requires school bus drivers to operate the flashing red signal lights and stop signal arms at all times when the school bus is stopped to load and unload pupils rather than just when pupils are crossing a highway.

Reimbursement claims detailing the actual costs incurred for fiscal years 1996-97, 1997-98, and 1998-99 must be filed with the State Controller's Office. *Claims must be delivered or postmarked on or before June 5, 2000.* Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. In order for a claim to be considered properly filed, it must include supporting documentation as specified in the instructions substantiating the costs claimed. In addition, the functions performed by each employee for whom costs were claimed must be explained. *Claims filed more than one year after the deadline, or without supporting documentation, will not be accepted.*

Estimated claims for costs to be incurred during the 1999-00 fiscal year must also be filed by June 5, 2000. Timely filed claims will be paid before late claims.

### **Minimum Claim Cost**

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each school district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A school district may withdraw from the combined claim form by providing the county superintendent and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

### **Estimated Claims**

Unless otherwise specified in the claiming instructions, claimants are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified for the program and explain the reason for increased costs. If no explanation supporting the higher estimate is provided with the claim, the claim will automatically be adjusted to 110% of the previous fiscal year's actual costs.

### **Reimbursement Claims**

Reimbursement claims for actual increased costs must be supported by documentation providing evidence of the validity of the expenditures including, but not limited to, employee time records, invoices, receipts, contracts, and purchase orders. No claim for actual costs shall be filed without supporting documentation.

### **Audit of Costs**

All claims submitted to the State Controller's Office are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the State Controller's Office as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was

filed or last amended. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim.

Claim documentation shall be made available to the State Controller's Office on request.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your *Mandated Cost Manual* for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. Each year the State Controller's Office will send updates on forms as well as any other information or instructions necessary to file claims. When new program costs are claimable, instructions will be sent to claimants.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.htm](http://www.sco.ca.gov/ard/local/locreim/index.htm).

### **Address for Filing Claims**

Submit a signed original and a copy of form FAM-27, Claim For Payment, and a copy of all other forms and supporting documents to:

If delivery is by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivery is by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## School Bus Safety II

### 1. Summary of Chapters 624/92, 831/94, 277/96, and 739/97

Chapter 624, Statutes of 1992, added Education Code Section 39831.5 which requires the county superintendent of schools or the superintendent of a school district to give emergency procedures and safety instructions to all pupils who are transported by school buses on school activity trips. Chapter 624/92 also requires school districts to document certain information whenever safety instructions are given and to retain the documentation for a specified time. Chapter 624/92 also requires school bus drivers to use an approved hand-held "STOP" sign when escorting pupils across a highway or private road where the school bus is stopped and traffic is not controlled by a traffic officer or official traffic control signal.

Chapter 831, Statutes of 1994, amended Education Code Section 39831.5 which requires school districts to provide written information on school bus safety to parents or guardians of pupils in pre-kindergarten, kindergarten, and grades one through six, inclusive, at the time of pupil registration if the pupil had not been previously transported in a school bus or school pupil activity bus. New Subdivision (a)(1) of Section 39831.5 specified certain material that must be included as part of the written information.

Chapter 277, Statutes of 1996, repealed Section 39831.5 effective January 1, 1998, and enacted a new Section 38048 which contains substantially the same provisions as Section 39831.5 as amended by Chapter 831, Statutes of 1994.

Chapter 739, Statutes of 1997, added Education Code Section 39831.3 which requires school districts and county offices of education to prepare a transportation safety plan, to follow the plan, and to revise the plan as required, and keep a copy of the current transportation safety plan at each school that is subject to the plan. Chapter 739/97 also amended Vehicle Code Section 22112 which requires school bus drivers to operate the flashing red signal lights and stop signal arms at all times when the school bus is stopped to load and unload pupils rather than just when pupils are crossing a highway.

On February 24, 1994, the Commission on State Mandates (COSM) found that Education Code Section 39831.5 and Vehicle Code Section 22112, Subdivision (c), Subpart (3), imposed a new program or higher level of service within the meaning of Section 6, Article XIII B of the California Constitution.

On July 29, 1999, COSM determined that Education Code Section 39831.5, (now Section 38048), as amended by Chapters 831/94 and 277/96, Education Code Section 39831.3, and Vehicle Code Section 22112, as amended by Chapter 739/97, imposed a reimbursable state mandated new program or higher level of service within the meaning of Section 6, Article XIII B of the California Constitution.

### 2. Eligible Claimants

With the exception of community colleges, any school district as defined in Government Code Section 17519 that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

### 3. Appropriations

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

#### **4. Types of Claims**

##### **A. Reimbursement and Estimated Claims**

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior year. An estimated claim shows the costs to be incurred for the current fiscal year.

##### **B. Minimum Claim**

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

#### **5. Filing Deadline**

##### **A. Initial Claims**

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for fiscal years 1996-97, 1997-98, and 1998-99 must be filed with the State Controller's Office and postmarked by June 5, 2000. If the reimbursement claim is filed after the deadline of June 5, 2000, the approved claim must be reduced by a penalty of 10%, not to exceed \$1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a fiscal year. Do not prorate the penalty among the fiscal years. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1999-00 fiscal year must be filed with the State Controller's Office and postmarked by June 5, 2000. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1999-00 reimbursement claim must be filed by January 15, 2001.

##### **B. Annually Thereafter**

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19\_\_/19\_\_ Reimbursement Claim" and/or "19\_\_/20\_\_ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal

year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

## **6. Reimbursable Activities**

For each eligible claimant, all direct and indirect costs of labor, materials and supplies, contract services, equipment, travel and training for the following activities only are eligible for reimbursement.

### **A. Providing Instructions Prior to School Activity Trips**

The county superintendent of schools or the superintendent of a school district shall ensure that safety instructions are provided to all pupils at the elementary and secondary levels who are riding a school bus or school activity bus on any school trip. These instructions shall include, but are not limited to, the location of emergency exits, the location and use of emergency equipment, and the responsibilities of passengers seated next to an emergency exit.

### **B. Record Keeping and Retention**

The following information shall be documented each time the safety instructions are given and shall remain on file at the district, county office, or at the school for one year from the date of the instructions and shall be subject to inspection by the Department of California Highway Patrol:

- (1) Name of school district, and/or county office of education;
- (2) Name and location of school;
- (3) Date instructions were given;
- (4) Names of supervising adults;
- (5) Number of pupils participating;
- (6) Grade levels of pupils;
- (7) Subjects covered in instructions;
- (8) Time taken to give instructions;
- (9) Bus driver's name;
- (10) Bus number;
- (11) Additional remarks.

### **C. Procuring and Storing Hand-held Stop Signs**

#### **(1) Stop Signs**

The reasonable cost of purchasing or manufacturing hand-held "STOP" signs required to comply with Vehicle Code Section 22112, Subdivision (c), Subpart (3). The cost of replacing and/or refinishing worn out signs due to normal wear and tear is reimbursable. The cost of a manufactured/refinished hand held sign shall not exceed the cost of a new sign.

#### **(2) Number of Stop Signs**

The number of claimable hand-held signs shall equal the lesser of the number of school buses or school bus routes, plus an additional five percent (but not less than one additional sign) to provide spare signs for use in the event a sign is lost, stolen, unusable, or unavailable; provided

that the number of claimable hand-held signs does not exceed the number of operable buses during the fiscal year, plus the additional five percent, but not less than one sign.

(3) Stop Sign Storage

The reasonable cost of labor and materials and supplies needed to provide legally necessary storage for the hand-held "STOP" signs on school buses when the signs are not in use.

**D. Instructing Pre-kindergarten and Kindergarten Pupils**

All pupils in pre-kindergarten and kindergarten who are transported in a school bus or school pupil activity bus shall receive instructions in school bus emergency procedures and passenger safety pursuant to Education Code § 39831.5, Subdivision (a) and Education Code § 38048, Subdivision (a). Costs claimed for this component are reimbursable if incurred on or after **July 1, 1996**.

**E. Services to Pupils in Pre-kindergarten through Grade Six**

Determining which pupils in pre-kindergarten, kindergarten, and grades one through six, inclusive who have not been previously transported by school bus or school activity bus pursuant to Education Codes § 39831.5, Subdivision (a)(1) and § 38048, Subdivision (a)(1); providing written information about school bus safety at the time of pupil registration to parents or guardians of these pupils; providing as necessary, updated written information on new school bus safety information including, but not limited to, (1) A list of school bus stops near each pupil's home, (2) general rules of conduct at school bus loading zones, (3) red light crossing instructions, (4) school bus danger zones, and (5) walking to and from school bus stops (e.g., due to changes in procedures, change of pupil residence, school of attendance, school bus routes, or school bus stops). The cost of materials and supplies, postage, and duplication required by this component is reimbursable. Costs claimed for this component are reimbursable if incurred on or after **July 1, 1996**.

**F. Preparing and Revising Transportation Safety Plans**

The county superintendent of schools or the superintendent of a school district shall prepare a transportation safety plan containing procedures for school personnel to follow to ensure the safe transportation of pupils. The plan shall be revised as required. This component includes, but is not limited to, labor time of school district personnel for preparation, review, and revision of the safety plan and providing a copy of the plan to each school and upon request to any officer of the California Highway Patrol pursuant to Education Code § 39831.3, Subdivisions(a), (a)(1), (a)(2)(A), (a)(3), and (b). The cost of materials and supplies, and duplication required by this component is reimbursable. Costs claimed for this component are reimbursable if incurred on or after **January 1, 1998**.

**G. Implementing Transportation Safety Plans**

The school bus driver shall determine which pupils need an escort pursuant to Vehicle Code § 22112, Subdivision (c)(3) and ensure compliance with school bus boarding and exiting procedures for pupils in pre-kindergarten through grade eight, inclusive. Bus driver time associated with any **increased** time spent on bus routes due to the new Vehicle Code requirements is also eligible for reimbursement. Costs claimed for this component are reimbursable if incurred on or after **January 1, 1998**.

**H. Policies, Procedures, Training, and Public Information**

The county superintendent of schools or the superintendent of a school district shall inform district administrators, school site personnel, transportation services staff, school bus drivers, contract carriers, students, and parents about the new Vehicle Code requirements relating to the use of flashing red signal lights and stop signal arms and transportation requirements for pupils in pre-kindergarten through grade six, inclusive, responding to inquiries about the changed procedures, preparing or revising related policies, procedures, and forms, and conducting and attending training sessions in this regard. The cost of materials and supplies used or distributed in training sessions is

reimbursable. Costs claimed for this component are reimbursable if incurred on or after **January 1, 1998**.

## **7. Reimbursement Limitation**

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

## **8. Claiming Forms and Instructions**

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms SBS-1 and SBS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

### **A. Form SBS-2, Component/Activity Cost Detail**

This form is used to segregate the detailed costs by claim component. A separate form SBS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

#### **(1) Salaries and Benefits**

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

#### **(2) Materials and Supplies**

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.



(3) Contract Services

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

List the purchase price of equipment and other capital assets acquired specifically for the purpose of this mandate. Purchase price includes taxes, delivery, and installation costs. Explain the use of each asset. If the asset is acquired for the subject mandate but is utilized in some way not directly related to the program, only the prorated portion of the asset that is used for purposes of this program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the purchases.

(5) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

(6) Training

The cost of training for an employee to perform mandated activities specified in 6. Reimbursable Activities A. to H. may be claimed. Give the name of the training session, dates, location, and name(s) of the employee(s) attending training associated with this mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, training agendas, and other documents evidencing the training expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

**B. Form SBS-1, Claim Summary**

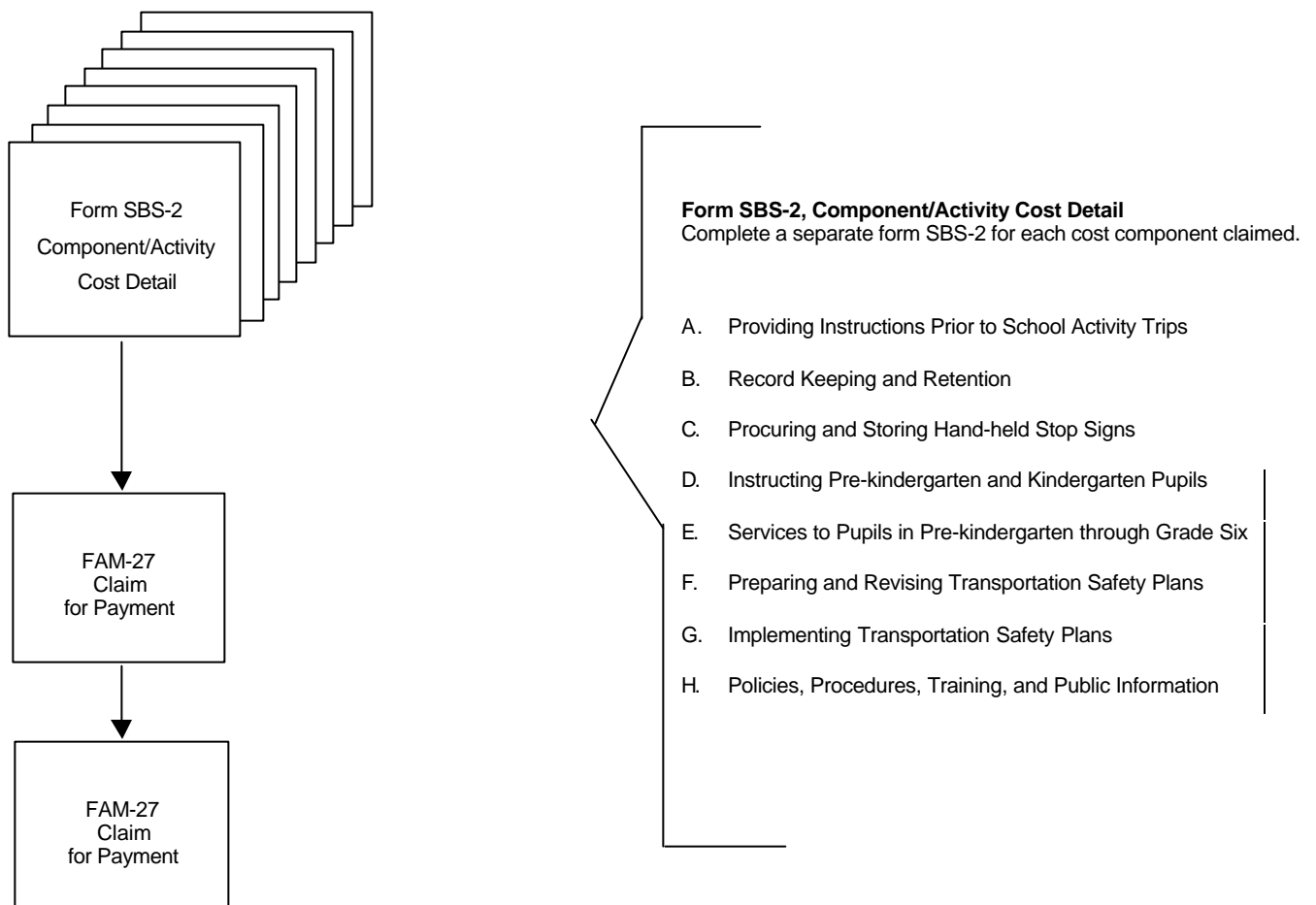
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

**C. Form FAM-27, Claim for Payment**

This form contains a certification that must be signed by an authorized representative of the school district. All applicable information from form SBS-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

### Illustration of Forms



CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 SCHOOL BUS SAFETY II			For State Controller Use Only	
(01) Claimant Identification Number			(19) Program Number 00137	
			(20) Date File _____/_____/_____	
			(21) LRS Input _____/_____/_____	
L A B E L  H E R E	(02) Mailing Address		Reimbursement Claim Data	
	Claimant Name		(22) SBS-1, (04)(1)(f)	
	County of Location		(23) SBS-1, (04)(2)(f)	
	Street Address or P.O. Box		(24) SBS-1, (04)(3)(f)	
	City State Zip Code		(25) SBS-1, (04)(4)(f)	
			(26) SBS-1, (04)(5)(f)	
Type of Claim	Estimated Claim	Reimbursement Claim	(27) SBS-1, (04)(6)(f)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(28) SBS-1, (04)(7)(f)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29) SBS-1, (04)(8)(f)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30) SBS-1, (06)	
Fiscal Year of Cost	(06) 19____/20____	(12) 19____/19____	(31)	
Total Claimed Amount	(07)	(13)	(32)	
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(33)	
Less: Estimated Claim Payment Received		(15)	(34)	
Net Claimed Amount		(16)	(35)	
Due from State	(08)	(17)	(36)	
Due to State		(18)	(37)	
<b>(38) CERTIFICATION OF CLAIM</b>				
<p>In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapters 624/92, 831/94, 277/96, and 739/97 and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapters 624/92, 831/94, 277/96, and 739/97.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapters 624/92, 831/94, 277/96, and 739/97 set forth on the attached statements.</p>				
Signature of Authorized Representative			Date	
_____			_____	
Type or Print Name			Title	
_____			_____	
(39) Name of Contact Person for Claim			Telephone Number	
_____			(_____) _____ Ext. _____	

**SCHOOL BUS SAFETY II  
Certification Claim Form  
Instructions**

**FORM  
FAM-27**

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form SBS-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form SBS-1, line (11).
- (14) Filing Deadline. Initial Claims of Ch. 624/92, 831/94, 277/96, and 739/97. If the reimbursement claim for fiscal years 1996-97, 1997-98, or 1998-99, is filed after **June 5, 2000**, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less. Apply the late penalty to a fiscal year only. Do not distribute among all initial years. In subsequent years, reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero. If filing a 1996-97, 1997-98, or 1998-99 claim, indicate payments received for the fiscal year.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (30) for the reimbursement claim [e.g. SBS-1, (04)(1)(f), means the information is located on form SBS-1, line (04)(1), column (f)]. Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). Completion of this data block will expedite the payment process.
- (38) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name and telephone number of the person whom this office should contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by U.S. Postal Service:***

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816**

<b>MANDATED COSTS</b> <b>SCHOOL BUS SAFETY II</b> <b>CLAIM SUMMARY</b>						<b>FORM</b> <b>SBS-1</b>	
(01) Claimant			(02) Type of Claim		Fiscal Year		
			Reimbursement <input type="checkbox"/>				
			Estimated <input type="checkbox"/>		19__/20__		
(03) Leave blank							
<b>Direct Costs</b>		<b>Object Accounts</b>					
(04) Reimbursable Components		(a)	(b)	(c)	(d)	(e)	(f)
		Salaries and Benefits	Materials and Supplies	Travel and Training	Fixed Assets	Contract Services	Total
1. Providing Instructions Prior to School Activity Trips							
2. Record Keeping and Retention							
3. Procuring and Storing Hand-held Stop Signs							
4. Instructing Pre-kindergarten and Kindergarten Pupils							
5. Services to Pupils in Prekindergarten through Grade 6							
6. Preparing and Revising Transportation Safety Plans							
7. Implementing Transportation Safety Plans							
8. Policies, Procedures, Training, and Public Information							
(05) Total Direct Costs							
<b>Indirect Costs</b>							
(06) Indirect Cost Rate						%	
(07) Total Indirect Costs							
(08) Total Direct and Indirect Costs							
<b>Cost Reduction</b>							
(09) Less: Offsetting Savings, if applicable							
(10) Less: Other Reimbursements, if applicable							
(11) Total Claimed Amount							

**SCHOOL BUS SAFETY II**  
**Certification Claim Form**  
**Instructions**

**FORM**  
**SBS-1**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- From SBS-1 must be filed for a reimbursement claim. Do not complete form SBS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SBS-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs
- (03) Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form SBS-2, line (05), columns (d), (e), (f), (g), and (h) to form SBS-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f), reduced by Contract Services, line (05)(e).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

**MANDATED COSTS  
SCHOOL BUS SAFETY II  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
SBS-2**

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- |  |   |
|--|---|
| <input type="checkbox"/> Providing Instructions Prior to School Activity Trips | <input type="checkbox"/> Services to Pupils in Prekindergarten through Grade 6  |
| <input type="checkbox"/> Record Keeping and Retention                          | <input type="checkbox"/> Preparing and Revising Transportation Safety Plans     |
| <input type="checkbox"/> Procuring and Storing Hand-held Stop Signs            | <input type="checkbox"/> Implementing Transportation Safety Plans               |
| <input type="checkbox"/> Instructing Pre-kindergarten and Kindergarten Pupils  | <input type="checkbox"/> Policies, Procedures, Training, and Public Information |

(04) Description of Expenses: Complete columns (a) through (h)

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Fixed Assets	(h) Contract Services
(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ____ of ____					

**SCHOOL BUS SAFETY II  
CLAIM SUMMARY  
Instructions**

**FORM  
SBS-2**

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form SBS-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel and training, fixed assets, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds were appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Title Activities	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days			Rate x Days or Miles			
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode			Total Travel Cost			
Training	Employee Name/Title Name of Class		Dates Attended			Registration Fee			
<b>Fixed Assets</b>	Description of Equipment Purchased Equipment I.D.	Unit Cost	Quantity Used				Itemized Cost of Equipment Purchased		Invoice
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Invoice

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form SBS-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.